

COUNTY SCHOOLS

Herb Fischer

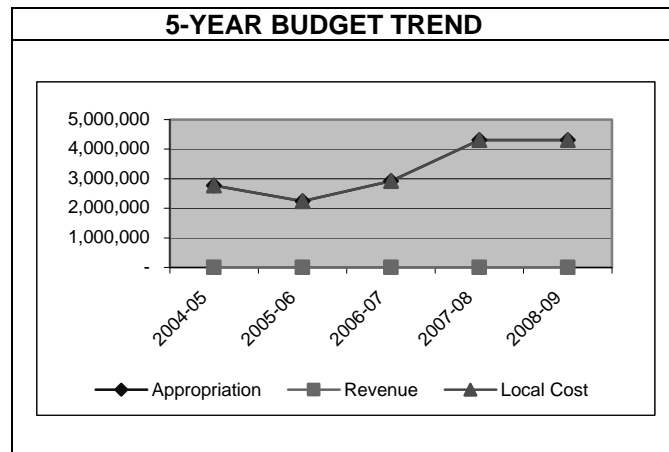
DESCRIPTION OF MAJOR SERVICES

This budget unit represents the county's total legal and contractual obligations to contribute to the costs of the Superintendent of Schools and School Claims, known collectively as the San Bernardino County Office of Education. The Superintendent of Schools is the elected chief school administrative office of the county and is mandated by state law to provide various services for 33 school districts and two regional occupational programs. The Superintendent also provides ancillary services to five community college districts within the county. Through state and other funding sources, the Superintendent provides services to over 400,000 grades K through 12 students and approximately 40,000 community college students in accordance with the Education Code. These services also include alternative education, special education, curriculum and instruction. As a fiscally dependent County Office of Education, this budget unit supports administrative housing, maintenance, and other contracted support.

The School Claims Division was established to independently perform all audits and approval functions required of the Auditor/Controller-Recorder and the Superintendent of Schools. School Claims is jointly responsible to those elected officials. These services include warrant production, control and the examination and audit of the payrolls and other expenditures from the funds of the school districts and entities in the county.

The San Bernardino County Office of Education is one of the last dependent school systems in the state. This dependent relationship limits state funding. On February 21, 2008, Assembly Member Carter introduced AB2282, an act to amend Section 2558 of the Education Code relating to education finance. This bill would express a finding and declaration of the Legislature that, due to the unique circumstances of the San Bernardino County Office of Education, a general statute within the meaning of Section 16 of Article IV of the California Constitution cannot be made applicable, and the enactment of the bill is therefore necessary. This bill would provide access to state aid with an inflation allowance as provided in Section 2557 of the Education Code. In anticipation of the passage of the proposed legislation and to facilitate the change to independent status of the Superintendent, the County Administrative Office is currently working with the Superintendent's office in negotiation of an agreement establishing an annual maintenance of effort (MOE). The establishment of this fixed MOE would be mutually beneficial to both parties as it would limit the county's financial obligation as well as provide a substantial base year funding level for state aid for the San Bernardino Office of Education. Once this agreement is finalized, it will be presented to the Board of Supervisors for approval.

As this budget unit represents the financial contribution by the county, there is no staffing associated with this unit.

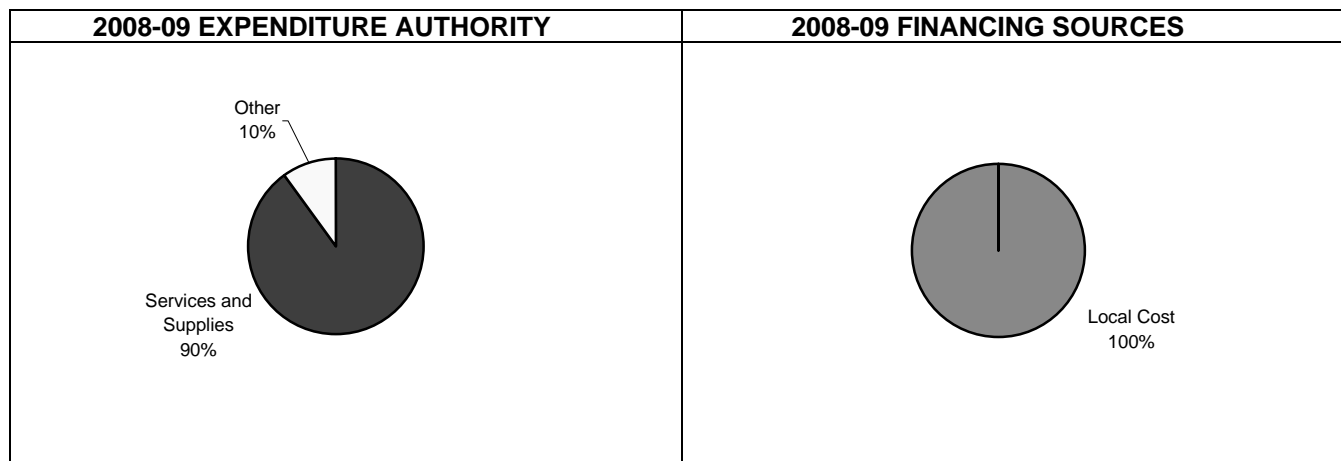
BUDGET HISTORY**PERFORMANCE HISTORY**

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Actual
Appropriation	2,750,753	2,628,679	2,719,312	4,308,605	2,383,466
Departmental Revenue	-	-	-	-	-
Local Cost	2,750,753	2,628,679	2,719,312	4,308,605	2,383,466

In general, actual appropriation have remained constant over the last fiscal years. The increased budget appropriation for 2007-08 was a provision for the implementation of the proposal to change the status of the Superintendent from a dependent Office of Education to an independent Office of Education. As this agreement is still in negotiations, this provision was not expended. There is also a timing variance in the current year for 2007-08 amounts due to an approximate amount of \$480,000 that will be paid in the 2008-09 fiscal year.



ANALYSIS OF FINAL BUDGET



GROUP: Administrative/Executive
 DEPARTMENT: County Schools
 FUND: General

BUDGET UNIT: AAA SCL
 FUNCTION: Education
 ACTIVITY: School Administration

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
Appropriation							
Services and Supplies	2,446,372	2,317,205	2,376,238	1,970,007	3,833,605	3,874,365	40,760
Transfers	304,381	311,474	343,074	413,459	475,000	434,240	(40,760)
Total Appropriation	2,750,753	2,628,679	2,719,312	2,383,466	4,308,605	4,308,605	-
Local Cost	2,750,753	2,628,679	2,719,312	2,383,466	4,308,605	4,308,605	-

Services and supplies of \$3,874,365 include general office supplies, other professional services, structure rents and leases, and other related costs. The increase of \$40,760 is due primarily to the increases in general office supplies.

Transfers of \$434,240 include amounts for utilities.

